

with the concurrence of the MT SHPO and SEA, on behalf of the Board.

Changes in the ROW/Other Ancillary Areas

The Draft PA includes provisions that if changes are made to the alignment after a Class III Inventory Process is completed that place the alignment or ancillary areas outside of the areas previously surveyed, then SEA, on behalf of the Board, would require TRRC to inventory those areas and would require that TRRC retain the services of a qualified archaeologist to prepare a supplemental Class III Inventory Report prior to construction in the previously un-surveyed areas.

Discovery Plan

The Draft PA includes provisions that if a previously undiscovered archaeological, historical, or cultural property is encountered during construction, or previously known properties would be affected in an unanticipated manner, all work would cease within 200 feet of the resource in all directions until SEA, on behalf of the Board, could evaluate and, if necessary, authorize steps to mitigate impacts to the new discovery. Evaluation and mitigation would be carried out in consultation with the signatory and concurring agencies to the PA as expeditiously as possible.

The Draft PA also includes provisions that if historic or cultural resources are encountered on lands administered by the BLM, ARS or the state of Montana, SEA, on behalf of the Board, would consult with the affected agency to develop appropriate mitigation measures. TRRC would provide the construction contractor with written notification of the proper protocol, discussed above, for discovery of previously unencountered sites.

Human Remains

To address the potential for encountering human remains, cultural items and items of cultural patrimony associated with human remains during construction, the Draft PA includes provisions that in these circumstances on Federal lands, SEA, on behalf of the Board, or the appropriate Federal land management agency would consult with Native Americans, or other appropriate groups to determine treatment and disposition measures consistent with applicable Federal laws such as the Native American Graves Protection and Repatriation Act (NAGPRA) and Section 106 of the National Historic Preservation Act and state laws such as Montana laws M.C.A. 22-3-801 through 811. If human remains were

encountered on state-administered lands, SEA, on behalf of the Board, would consult with the MT SHPO and MT DNRC as to appropriate mitigation measures in accordance with Montana laws M.C.A. 22-3-801 through 811. If human remains were encountered on private lands, the Board would ensure that they are treated according to the provisions of the Montana Human Skeletal Remains and Burial Site Protection Act.

The Draft PA further requires that in the case of inadvertent discovery of Native American human remains during construction activities, SEA, on behalf of the Board, would attempt to identify the appropriate Native American tribe(s) or other ethnic group(s) related to the burial, and consult with them over the treatment of remains in accordance with procedures identified in the Treatment Plan. All work would cease within 200 feet in all directions of the human remains until the requirements of Federal and state laws were satisfied.

Curation

The Draft PA includes provisions that all records and other items resulting from identification and data recovery efforts would be curated in accordance with 36 CFR Part 79, and the provisions of the NAGPRA. All archaeological materials recovered from BLM-administered lands would be curated in accordance with BLM requirements at BLM's Billings (MT) Curation Center. All archaeological materials recovered from ARS-administered lands would be curated in accordance with 36 CFR Part 79.

The Board would encourage private land owners to curate collections from their lands in an appropriate facility. Materials from private lands to be returned to the private land owners would be maintained in accordance with 36 CFR Part 79 until any specified analysis is complete.

The Board would ensure through consultation with the MT DNRC that all cultural and paleontological materials discovered on Montana lands would be curated in accordance with Montana laws M.C.A. 22-3-432.

Dispute Resolution

The Draft PA includes provisions for resolving disputes among the signatories to the PA. These include: (1) consulting with the objecting party to resolve the objection; (2) forwarding all documentation relevant to the dispute to the ACHP, unless the dispute involves site eligibility; and (3) sending any unresolved issue regarding site eligibility to the Keeper of the National Register.

Final PA

Based on comments to the Draft PA, SEA, on behalf of the Board, and in consultation with the signatory and concurring agencies to the PA, will prepare a final PA which will be executed by the participants.

By the Board, Elaine K. Kaiser, Chief, Section of Environmental Analysis.

Vernon A. Williams,

Secretary.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 30, 1999.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before November 8, 1999 to be assured of consideration.

Departmental Offices/Office of Foreign Assets Control (OFAC)

OMB Number: 1505-0118.

Form Number: TD F 90-22.39.

Type of Review: Extension.

Title: Travel to Cuba.

Description: Declarations are to be completed by persons traveling from the United States to Cuba. The declarations provide the U.S. Government with information to be used in administering and enforcing economic sanctions imposed against Cuba pursuant to the Cuban Assets Control Regulations; 31 CFR Part 515.

Respondents: Individuals or households.

Estimated Number of Respondents: 26,000.

Estimated Burden Hours Per Respondent: 5 minutes.

Frequency of Response: Other (each trip).

Estimated Total Reporting Burden: 2,166 hours.

OMB Number: 1505-0170.

Form Number: TD F 90-22.54.

Type of Review: Extension.

Title: Form for OFAC Funds Transfer License Applications.

Description: Assets blocked pursuant to the Trading With the Enemy Act, 50 U.S.C. App. 1-44, and the International Emergency Economic Powers Act, 50 U.S.C. 1701, may be released only through a specific license issued by the Office of Foreign Assets Control (OFAC). Such licenses are issued in response to applications submitted by or on behalf of persons or institutions whose money has been blocked. Since December 1998, applicants have been encouraged to use this form (1505-0170) to apply for licenses. Use of this form greatly facilitates and speeds applicants' submissions and OFAC's processing of applications, obviates the need for applicants to write lengthy letters to OFAC, and enables submitted application forms to become actual licenses once approved, thus reducing the overall burden of the application process.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions.

Estimated Number of Respondents: 2,714.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: Other (once).

Estimated Total Reporting Burden: 1,357 hours.

Clearance Officer: Lois K. Holland (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, N.W., Washington, DC 20220.

OMB Reviewer: Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports, Management Officer.
[FR Doc. 99-26304 Filed 10-7-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

Solicitation for Comment in Connection With a Study Being Conducted by the Department of the Treasury Relating to the Scope and Use of Provisions Regarding Taxpayer Confidentiality

AGENCY: Department of the Treasury.

ACTION: Solicitation for comment.

SUMMARY: This is a solicitation for public comment in connection with a study being conducted by the Department of the Treasury relating to the scope and use of provisions regarding taxpayer confidentiality. This study is required by section 3802 of the

Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206, 112 Stat. 782).

DATES: Written comments must be submitted by November 15, 1999.

ADDRESSES: Send comments to: Elizabeth P. Askey, Office of Tax Legislative Counsel, Department of the Treasury, 1500 Pennsylvania Avenue, NW, Room 1321A, Washington, DC 20220. Comments may also be submitted to: <http://www.taxpolicy@do.treas.gov>—the subject line should contain the phrase "Confidentiality Study." All comments will be available for public inspection and copying.

FOR FURTHER INFORMATION CONTACT: Elizabeth Askey at 202-622-0224 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 6103 of the Internal Revenue Code (Code) prohibits the disclosure of tax returns or returns information except as otherwise authorized by the Code. Permitted disclosures include:

- (1) Disclosures to a taxpayer or the taxpayer's designee pursuant to the taxpayer's consent;
- (2) Disclosures for purposes of tax administration (including state tax administration);
- (3) Disclosures to federal state, or local governmental agencies for nontax purposes such as child support enforcement and verifying taxpayers' eligibility for certain designated needs based programs, including food stamps, and certain Social Security benefits; and
- (4) Disclosures for nontax law enforcement purposes. Permitted disclosures generally are subject to strict procedural safeguards. Unauthorized disclosure or inspection of returns and return information may result in civil damages against the United States and/or criminal penalties against individuals who unlawfully disclose or inspect tax information.

Section 6104 makes available to the public certain tax information related to tax-exempt organizations and certain other entities. In the case of any tax exempt organization, section 6104 generally provides that the organization's application for tax exemption and supporting documents, IRS determination letter, and annual information returns filed under section 6033 are available for public inspection at certain IRS offices and at the organization's principal office (and certain regional and district offices). In addition, copies of such documents are generally available upon request made to the organization or the IRS. Section

6104 also authorizes the Secretary to disclose to certain state officials charged with overseeing charitable organizations described in section 501(c)(3) information relating to any organization's failure to qualify for, or subsequent loss of, section 501(c)(3) status, or the mailing of certain notices of tax deficiency.

Section 3802 of the IRS Restructuring and Reform Act of 1998 requires the Secretary of the Treasury to study the scope and use of provisions regarding taxpayer confidentiality. Specifically, the study is to examine:

1. The present protections for taxpayer privacy,
2. Any need for third parties to use tax reform information,
3. Whether greater levels of voluntary compliance may be achieved by allowing the public to know who is legally required to file tax returns, but does not file tax returns,
4. The interrelationship of the taxpayer confidentiality provisions in the Internal Revenue Code of 1986 with provisions in other Federal law, including 5 U.S.C. 552a (commonly known as the Freedom of Information Act),
5. The impact on taxpayer privacy of the sharing of incoming tax return information for purposes of enforcement of state and local tax laws other than income tax laws, including the impact on the taxpayer privacy intended to be protected at the Federal, state, and local levels under Public Law 105-35, the Taxpayer Browsing Protection Act of 1997, and,
6. Whether the public interest would be served by greater disclosure of information relating to tax-exempt organizations described in section 501 of the Internal Revenue Code of 1986.

Request for Public Comment

The Department of the Treasury invites comments relative to the six topics described. In particular, the Department of the Treasury invites comments with respect to the following:

1. How is the privacy protection provided by section 6103 beneficial to taxpayers?
2. How is the section 6103 statutory scheme burdensome for taxpayers? Does section 6103 affect the IRS's ability to deliver quality customer service and, if so, in what ways?
3. Is the statutory structure and/or administration of section 6103 consistent, simple, administrable, and fair? What changes, if any, should be made to the content and/or administration of section 6103?
4. What is the relationship between taxpayer confidentiality as provided by